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DEPARTMENT OF ADMINISTRATION ORGANIZATION CIRCULAR: 12-020

TO: All Line Agencies
FROM: Director of Administration
SUBJECT: Fiscal Year 2012 Closing and Fiscal Year 2013 Opening – Schedule and Significant Dates

Hafa Adai! Fiscal Year 2012 will officially close at the end of the business day, **Friday, September 28, 2012**. Agencies are reminded that this is the last day the Division of Accounts will accept and/or register Purchase Orders, Contracts, Medical Referrals, authorizations for services and those Work Requests which satisfy DOA Circular 94-22. On this day, the Division of Accounts will close for business at **7:00 p.m.** This late closing time should permit all Contracts and Purchase Orders to be received by Accounting.

We would like to remind agencies that the 5GCA §22602 makes those Contracts which are not registered at the Department of Administration by **Friday, September 28, 2012** null and void. Contracts received after September 28, 2012 will be encumbered **ONLY IN FISCAL YEAR 2013** for charges against **2013 APPROPRIATIONS**, as provided in 5GCA §22203.

A soft closing of all accounting files for fiscal year 2012 will be on **Friday, November 9, 2012**.

The opening of fiscal year 2013 files will be on **Monday, October 1, 2012**.

A schedule of important dates appear in the table presented on pages 2-4 of this Circular. Unless otherwise noted, the activities should be completed by 5:00 p.m.

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Questions concerning this Circular may be addressed to the Financial Manager, Acting Deputy Financial Manager, General Accounting Supervisors, Chief Payroll Officer, and the Treasurer of Guam regarding their respective areas.

Your assistance in complying with this Circular is greatly appreciated.

Si Yu'os Ma'ase!

/S/

BENITA A. MANGLONA

Attachments

SIGNIFICANT DATES FOR ENCUMBRANCES			
DUE DATES	ACTIVITY	REQUIRED DOCUMENTS	DELIVER TO
Friday September 28, 2012	REQUISITIONS: Please note that all requisitions must be approved by the Director of DOA prior to acceptance. This deadline applies to accounts that expire.	<u>FOR MAYOR'S COUNCIL and DEPT. OF PUBLIC WORKS ONLY</u>	Revenue Branch
Friday September 28, 2012	Work Requests	1. Completed Work Request Form 2. Signed Memorandum of Understanding (with Governor's and AG's approval) 3. Satisfies DOA Circular 94-22	Federal Grants Branch
Friday September 28, 2012	Purchase Orders	<u>FOR MAYOR'S COUNCIL AND DEPT. OF PUBLIC WORKS ONLY</u> 1. Purchase Orders signed by valid Procurement Officer 2. Accounting Copy	Appropriation Branch
Friday September 28, 2012	Contracts	Three (3) originals signed by the Acting Controller and with Governor's and AG's approval.	Revenue Branch
SIGNIFICANT DATES FOR NON-LABOR COSTS REQUIRING DISBURSEMENTS			
Wednesday October 3, 2012	Closure of FY '12 Petty Cash to be turned in to the Treasurer of Guam.	Unused cash, Requests, Request for Direct Payment accompanied by supporting receipts. Any items purchased over \$50.00 must be approved by the DOA Director.	Treasurer of Guam
Friday October 12, 2012	Petty Cash Custodians to pick up petty cash at Treasurer of Guam	New acknowledgement forms to be signed by Petty Cash Custodian and Treasurer of Guam.	Treasurer of Guam
Wednesday October 3, 2012	Mileage, Direct Payments and all other reimbursement claims through September 30, 2012	Request for Direct Payment accompanied by supporting mileage reimbursements and other supporting documentation, etc.	Appropriation Branch
Friday October 12, 2012	Invoices and Receiving Reports	1. Originals only 2. Delivered (mailed) by Vendor 3. Encumbrance Number referenced	Appropriation Branch
Wednesday October 3, 2012	Off-Island travel vouchers to commence on or before September 30, 2012	Completed Travel Voucher, Boarding Passes, and receipts (for miscellaneous advance of explaining expenses).	General Ledger Branch
SIGNIFICANT DATES FOR LABOR COSTS REQUIRING DISBURSEMENTS			
Friday September 28, 2012	All work hours performed by employees through September 30, 2012.	Timesheets for employees claiming overtime or compensatory time.	Payroll Section
Wednesday October 3, 2012	Submission of Retirees retired through September 30, 2012		Payroll Section

SIGNIFICANT DATES FOR CASH RECEIPTS AND ACCOUNTING FOR FIELD RECEIPTS			
Friday October 5, 2012	Cash collections through September 30, 2012	Cash and Equivalents, Prepared Treasurer's Depositor's Reports.	Treasurer of Guam
NON-CASH TRANSACTIONS			
Friday October 12, 2012	Journal Vouchers – General Ledger	1. JV form completed, balanced, approved by Project Manager (for Federal Programs), Division Head or Director. 2. Detailed explanation to support adjustment.	General Ledger Branch
Friday October 12, 2012	Journal Vouchers – Revenues	1. JV form completed, balanced, approved by Project Manager (for Federal Programs), Division Head or Director. 2. Detailed explanation to support adjustment.	Revenue Branch
Friday October 12, 2012	Journal Vouchers – Expenditures	1. JV form completed, balanced, approved by Project Manager (for Federal Programs), Division Head or Director. 2. Detailed explanation to support adjustment.	Appropriation Branch
Friday October 12, 2012	Fixed Asset Surplus	1. All fixed assets acquired by donations. 2. All fixed assets (disposed of and nature of disposal) 3. Fixed Asset Transfers	Fixed Asset Section
ACCOUNTING MAINTENANCE			
Friday October 5, 2012	Continuing Local Appropriation Accounts	Public Laws (and Sections)	FM Office
Friday October 5, 2012	Extensions for Federal Accounts	Written approval from Grantor Agency (approval should be specific for extension period for obligation and/or expenditures).	Federal Grants Branch
FISCAL YEAR 2013 OPENING, PLANNING DATES AND SCHEDULES			
Monday, October 1, 2012	Appropriation Account Structure for Fiscal Year 2013 to be completed by agencies and turned in to the Division of Accounts Office	1. Establishment of Account Form completed - Public Law and Section to be referenced - Grant Award, including terms and conditions as appropriated.	FM Office
Monday, October 1, 2012	Fiscal Year 2013 Budget and Accounting files open.		